

Little Walnut Township

2021

Computation to Determine Limit for 2021

| | Amount of Levy |
|------------------------------------|-----------------------|
| 1. Total tax levy amount in 2020 | + \$ 126,006 |
| 2. Debt service levy in 2020 | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 126,006 |

2020 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|--|
| 4. New improvements for 2020: | + 52,083 | |
| 5. Increase in personal property for 2020: | | |
| 5a. Personal property 2020 | + 545,389 | |
| 5b. Personal property 2019 | - 548,921 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of property that has changed in use during 2020: | + 26,426 | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 78,509 | |
| 8. Total estimated valuation July 1, 2020 | 7,184,752 | |
| 9. Total valuation less valuation adjustment (8 minus 7) | 7,106,243 | |
| 10. Factor for increase (7 divided by 9) | 0.01105 | |
| 11. Amount of increase (10 times 3) | + \$ 1,392 | |
| 12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 127,398 | |
| 13. Debt service levy in this 2021 budget | 0 | |
| 14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 127,398 | |
| 15. Consumer Price Index for all urban consumers for calendar year 2019 | 0.018 | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 2,268 | |
| 17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 129,666 | |

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

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2021

Little Walnut Township

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2019 | Current Amount for 2020 | Proposed Amount for 2021 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | 695 | - | - | 68-141g |
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| Total | | 695 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 695 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Little Walnut Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 4,992 | 0 | 1 |
| Receipts: | | | |
| Ad Valorem Tax | 42,151 | 66,757 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,364 | | |
| Motor Vehicle Tax | 9,240 | 7,046 | 10,398 |
| Recreational Vehicle Tax | 165 | 150 | 193 |
| 16/20 M Vehicle Tax | 534 | 379 | 460 |
| Commercial Vehicle Tax | 729 | 535 | 818 |
| Watercraft Tax | | | 0 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | | | 0 |
| Cemetery Sales | 1,000 | 1,500 | 1,500 |
| Cemetery Services | 3,850 | 1,500 | 1,500 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 54 | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 60,087 | 77,867 | 14,870 |
| Resources Available: | 65,079 | 77,867 | 14,871 |
| Expenditures: | | | |
| | | | |
| Salaries & Fees | 4,800 | 30,062 | 30,062 |
| Road Material | | 100 | 100 |
| Payroll Expense | 5,475 | 5,923 | 5,923 |
| Computer Expense | 515 | 700 | 700 |
| Insurance | 7,171 | 18,081 | 18,081 |
| Utilities | 735 | 1,000 | 1,000 |
| Cemetery | 29,320 | 22,000 | 22,000 |
| Building Construction Cost | 5,611 | | |
| Professional Fees | 773 | | |
| Equipment | 10,618 | | |
| Repairs | | | |
| Fuel | 61 | | |
| Cash Forward (2021 column) | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 65,079 | 77,866 | 77,866 |
| Unencumbered Cash Balance Dec 31 | 0 | 1 | xxxxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount: | 77,866 | 77,866 | 77,866 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 77,866 |
| Tax Required | | | 62,995 |
| Delinquent Comp Rate: 0.0% | | | 0 |
| Amount of 2020 Ad Valorem Tax | | | 62,995 |

CPA Summary

Little Walnut Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

| Road | Prior Year Actual for 2019 | Current Year Estimate for 2020 | Proposed Budget Year for 2021 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 7 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 63,787 | 59,249 | xxxxxxxxxxxxxx |
| Delinquent Tax | 1,731 | | |
| Motor Vehicle Tax | 6,764 | 7,516 | 6,875 |
| Recreational Vehicle Tax | 105 | 141 | 112 |
| 16/20M Vehicle Tax | 656 | 606 | 525 |
| Commercial Vehicle Tax | 365 | 428 | 363 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | 4,414 | 4,186 | 0 |
| | | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Recd | | | |
| Total Receipts | 77,822 | 72,126 | 7,874 |
| Resources Available: | 77,829 | 72,126 | 7,874 |
| Expenditures: | | | |
| | | | |
| Payroll Expenses | 23,591 | 22,500 | 22,500 |
| Road Materials | 30,667 | 27,626 | 27,634 |
| Equipment & Repairs | 11,299 | 15,000 | 15,000 |
| Fuel | 5,738 | 7,000 | 7,000 |
| Building Construction Cost | 5,428 | | |
| Supplies | 351 | | |
| Contract Labor | | | |
| Weeds | | | |
| Professional Fees | 60 | | |
| | | | |
| Cash Forward (2021 column) | | | |
| Transfer to Special Machinery | 695 | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 77,829 | 72,126 | 72,134 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxx |
| 2019/2020/2021 Budget Authority Amount: | 77,134 | 72,134 | 72,134 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 72,134 |
| | | Tax Required | 64,260 |
| | | | 0 |
| | | Delinquent Comp Rate: | 0.0% |
| | | Amount of 2020 Ad Valorem Tax | 64,260 |

See Tab A

| | |
|--|---------------|
| Special Machinery | 2019 |
| K.S.A. 68-141g | Actual |
| Unencumbered Cash Balance, Jan 1 | 21,043 |
| Transfers from: | |
| Road Fund | 695 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| Resources Available: | 21,738 |
| Total Expenditures | 2,079 |
| Unencumbered Cash Balance, Dec 31 | 19,659 |

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Little Walnut Township
Butler County

will meet on August 13, 2020 at 7:00 p.m. at Little Walnut Township Building, 302 E. High, Leon for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Little Walnut Township Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2019 | | Current Year Estimate 2020 | | Proposed Budget 2021 | | |
|----------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Est. Tax Rate* |
| General | 65,079 | 6.456 | 77,866 | 9.594 | 77,866 | 62,995 | 8.768 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 77,829 | 15.305 | 72,126 | 13.303 | 72,134 | 64,260 | 13.915 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| Special Machinery | 2,079 | | | | | | |
| Totals | 144,987 | 21.761 | 149,992 | 22.897 | 150,000 | 127,255 | 22.683 |
| Less: Transfers | 695 | | 0 | | 0 | | |
| Net Expenditure | 144,292 | | 149,992 | | 150,000 | | |
| Total Tax Levied | 109,554 | | 126,006 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 6,806,976 | | 6,957,907 | | 7,184,752 | | |
| Township Assessed Valuation Only | | | | | 4,618,004 | | |

Outstanding Indebtedness,

| | 2018 | 2019 | 2020 |
|--------------------------|--------|-------|------|
| Jan 1 | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 18,367 | 5,670 | 0 |
| Total | 18,367 | 5,670 | 0 |

*Tax rates are expressed in mills.

Tom Graham, Jr.
Treasurer

(Published in The Butler County Times-Gazette July 14, 2020.)

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|----------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2020 Ad Valorem Tax | Est. Tax Rate* |
| General | 65,079 | 6.456 | 77,866 | 9.594 | 77,866 | 62,995 | 8.768 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 77,829 | 15.305 | 72,126 | 13.303 | 72,134 | 64,260 | 13.915 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| Special Machinery | 2,079 | | | | | | |
| Totals | 144,987 | 21.761 | 149,992 | 22.897 | 150,000 | 127,255 | 22.683 |
| Less: Transfers | 695 | | 0 | | 0 | | |
| Net Expenditure | 144,292 | | 149,992 | | 150,000 | | |
| Total Tax Levied | 109,554 | | 126,006 | | xxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 6,806,976 | | 6,957,907 | | 7,184,752 | | |
| Township Assessed Valuation Only | | | | | 4,618,004 | | |

| | | | |
|---------------------------|--------|-------|------|
| Outstanding Indebtedness, | | | |
| Jan 1 | 2018 | 2019 | 2020 |
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 18,367 | 5,670 | 0 |
| Total | 18,367 | 5,670 | 0 |

*Tax rates are expressed in mills.

Tom Graham, Jr.
Treasurer